

EXHIBIT A

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008¹

NOTICE OF TRUSTEE'S FINAL DETERMINATION OF CLAIM

September 19, 2011

Mitchell Rechler and Deborah Rechler JT/WROS
225 Broadhollow Road – 184W
Melville, New York 11747

Dear Mitchell Rechler and Deborah Rechler JT/WROS:

PLEASE READ THIS NOTICE CAREFULLY.

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC (“BLMIS”) is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa *et seq.* (“SIPA”), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following final determination regarding your claim on BLMIS Account No. 1R0106 designated as Claim No. 004178:

Your claim for securities is **DENIED**. No securities were ever purchased for your account.

This Notice of Trustee’s Final Determination of Claim serves as the Trustee’s final determination with respect to the BLMIS Account referenced above.

Pursuant to a Notice of Trustee’s Partial Determination of Claim dated October 26, 2009 (the “Initial Notice”), and your return of the executed Partial Assignment and Release dated November 2, 2010, the Trustee made a payment on your BLMIS Account of \$110,000.00, based on the amount of money in/money out in your BLMIS Account on the Filing Date and the then-currently available records of such account. The Initial Notice stated that the Trustee reserved all rights regarding his partial determination of your claim until all BLMIS records of your account-related transactions could be verified. Moreover, the Initial Notice also stated the Trustee’s staff had not been able to verify the purported transfer (the “Transfer”) into your account on January 2, 2008.

¹ Section 78III(7)(B) of SIPA states that the filing date is “the date on which an application for a protective decree is filed under 78eee(a)(3),” except where the debtor is the subject of a proceeding pending before a United States court “in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term ‘filing date’ means the date on which such proceeding was commenced.” Section 78III(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

After the Trustee issued the Initial Notice, the Trustee's staff gained visibility into your account and verified that the Transfer resulted in no net increase in the balance of money in/money out in your BLMIS Account. Accordingly, the Trustee has determined that your Claim is **ALLOWED** for \$110,000.00, which represents the full balance in your BLMIS Account on the Filing Date based on the amount of money you deposited with BLMIS for the purchase of securities, less subsequent withdrawals, as outlined in Table 1 attached hereto.

Table 1			
DEPOSITS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
5/31/1995	CHECK	\$400,000.00	\$400,000.00
6/18/1996	TRANS FROM 1R001810	\$50,000.00	\$50,000.00
1/2/2008	TRANS FROM 1R001430	\$295,053.25	\$0.00
Total Deposits:		\$745,053.25	\$450,000.00
WITHDRAWALS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
9/12/1995	CHECK	(\$100,000.00)	(\$100,000.00)
11/15/1995	Check	(\$40,000.00)	(\$40,000.00)
2/28/1996	CHECK	(\$20,000.00)	(\$20,000.00)
6/11/1996	CHECK	(\$50,000.00)	(\$50,000.00)
9/16/1996	CHECK	(\$30,000.00)	(\$30,000.00)
5/3/1999	CHECK	(\$100,000.00)	(\$100,000.00)
Total Withdrawals:		(\$340,000.00)	(\$340,000.00)
Total deposits less withdrawals:		\$405,053.25	\$110,000.00

The Trustee has made a partial satisfaction of your **ALLOWED CLAIM** by sending you a check in the amount of \$110,000.00 on November 18, 2010 (the "Initial Payment"). Your **ALLOWED CLAIM** of \$110,000.00 has been fully satisfied by the Initial Payment.

On March 1, 2010, the United States Bankruptcy Court for the Southern District of New York (Lifland, J.) issued a decision which affirmed the Trustee's Net Investment Method for determining customer claims. This decision was affirmed on appeal.

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you **MUST** file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** after September 19, 2011, the date on which the Trustee mailed this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

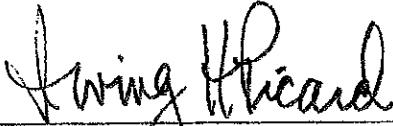
PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10011


Irving H. Picard

Trustee for the Liquidation of the Business of
Bernard L. Madoff Investment Securities LLC